

EXHIBIT 53

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

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STAR AUTO SALES OF BAYSIDE, INC.
(d/b/a STAR TOYOTA OF BAYSIDE),
STAR AUTO SALES OF QUEENS, LLC
(d/b/a STAR SUBARU), STAR HYUNDAI
LLC (d/b/a STAR HYUNDAI), STAR
NISSAN, INC. (d/b/a STAR NISSAN),
METRO CHRYSLER PLYMOUTH INC. (d/b/a
STAR CHRYSLER JEEP DODGE) STAR AUTO
SALES OF QUEENS COUNTY LLC (d/b/a
STAR FIAT) and STAR AUTO SALES OF
QUEENS VILLAGE LLC (d/b/a STAR
MITSUBISHI),

Plaintiffs,

-against-

VOYNOW, BAYARD, WHYTE and COMPANY
LLP, HUGH WHYTE, and RANDALL
FRANZEN,

Case No.
18-cv-05775
(ERK) (TAM)

Defendants.
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November 3, 2022
10:02 a.m.

Remote Deposition of BENJAMIN SIDOR,
taken by Plaintiffs, pursuant to Subpoena,
held via Zoom before Lisa Hiesiger, a Shorthand
Reporter and Notary Public within and for the
State of New York.

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A P P E A R A N C E S :

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Also Present:

JACQUELINE CUTILLO

ROBERT SEIBEL

RANDY FRANZEN

HUGH WHYTE

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THE COURT REPORTER: The attorneys participating in this deposition acknowledge that I am not physically present in the deposition room and that I will be reporting this deposition remotely.

They further acknowledge that, in lieu of an oath administered in person, I will administer the oath remotely.

The parties and their counsel consent to this arrangement and waive any objections to this manner of reporting.

Please indicate your agreement by stating your name and your agreement on the record.

MR. FELSEN: Jamie Felsen, attorney for the plaintiffs, I consent.

MS. FITZGERALD: Maureen Fitzgerald, attorney for the defendants, also consent.

B E N J A M I N S I D O R, having been first duly sworn by Lisa Hiesiger, a Notary Public, was called as a witness and testified as follows:

EXAMINATION BY MR. FELSEN:

Q. Good morning, Mr. Sidor. My name is

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A. 2014.

Q. From what school?

A. Bloomsburg University.

Q. Do you have a CPA?

A. No.

Q. Voynow is a CPA firm, correct?

A. Correct.

Q. Have you worked for any other CPA firms other than Voynow?

A. No.

Q. I want to talk a little bit about your employment history. You graduated in 2014, what was your first job after college?

A. Voynow.

Q. When did you start at Voynow?

A. The fall of '14, I think.

Q. You continued to work at Voynow up until December of 2021, is that correct?

A. That is correct.

Q. Did you hold any other jobs in between the period of fall 2014 through December 2021 with any other companies?

A. No.

Q. Why did you stop working at Voynow in

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2 A. I don't know anyone specific, I can't
3 recall.

4 Q. So would Voynow refer to the December
5 through September period as tax season?

6 A. I would call it December till the tax
7 deadline, which would be April, or not December
8 but like January till April 15th is the tax
9 deadline.

10 Q. Would Voynow refer to any other
11 period of time during the year as some other
12 term?

13 A. I don't know, I can't remember
14 anything like that.

15 Q. The deadline for filing a corporate
16 tax return is March 15th, is that correct?

17 A. I believe so.

18 Q. Did anybody at Voynow ever refer to
19 anything other than tax season as audit season?

20 A. I wasn't involved in the 401(k)
21 audits, I don't know what terminology they used.

22 Q. Did Voynow do any audits other than
23 401(k) audits?

24 A. Not to my knowledge.

25 Q. Did Voynow refer to interim visits as

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audits?

A. Never.

Q. Did they refer to interim visits as review work?

A. No.

Q. Are you familiar with the term "review work"?

A. In terms of financial statements, I'm familiar with it. What context are you using it in?

Q. Just in terms of the accounting field, are you familiar with the term "review work"?

A. Yes.

Q. What does that mean to you?

A. A review is in my mind has to do with the preparation of financial statements for a client. It's usually there's like levels, it's like below an audit. But sort of give -- like we would do reviewed financial statements, like that kind of thing. That was my experience with it.

Q. What term would you give to interim visits?

A. I'm not sure what other term I would

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2 A. No, it just was client name and then
3 day and that's it.

4 Q. Were you privy to information about
5 how much clients paid Voynow for their services?

6 A. For clients that I at the end of my
7 tenure that I worked heavily on, I helped with
8 billing.

9 Q. And would that be with respect to
10 automotive clients as well?

11 A. Yes.

12 Q. So for a tax engagement for one
13 dealership, approximately what would be charged
14 to that dealership for just a preparation of
15 taxes?

16 MS. FITZGERALD: Object to form.

17 A. I can't recall exactly the amount.

18 Q. Do you remember an approximate
19 amount?

20 A. Not terribly, no.

21 Q. Do you believe it would be more than
22 \$10,000 for one dealership for a tax engagement?

23 MS. FITZGERALD: Objection.

24 A. I don't know. I wouldn't think it
25 would be more than 10.